

**Exhibit A**

SEQ No.	Claims to be Modified					Modified Claims	Basis for Objection
	Claimant	Claim No.	Date Filed	Claimed Amount	Basis for Claim <sup>1</sup>		
1	Agarwal, Antonio	291	3/2/2017	Secured: \$32,249.00 Administrative: \$32,249.00 Priority: \$32,249.00 Unsecured: \$32,249.00	Could not find same program elsewhere. Had to choose different field of study, which added addition	Unsecured: \$128,996.00	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle him to a secured claim and there is no recognized priority under section 507(a) for claims of the type asserted. Further, the claim does not meet the requirements of an administrative expense claim.
2	Aucapina, Valeria	387	3/9/2017	Secured: Unliquidated Unsecured: Unliquidated	Legal action against school	Unsecured: Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.
3	Boyle, Taryn	427	3/12/2017	Secured: Unliquidated Unsecured: Unliquidated	Student loans	Unsecured: Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.

<sup>1</sup> This information was obtained from Section 8 of the Claims, wherein the claimant had to list the basis for the Claim.

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4	Byer-Tyre, David D.	444	3/13/2017	Secured: \$49,460.00	Money borrowed (\$24,848) and paid (\$24,612) for non-service	Unsecured: \$49,460.00	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle him to a secured claim.
5	Callender, Kamishea	459	3/22/2017	Secured: \$24,000.00 Priority: Unliquidated	School loan <sup>2</sup>	Unsecured: \$24,000.00 Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim and there is no recognized priority under section 507(a) for claims of the type asserted.
6	Femoyer, John F.	197	2/27/2017	Priority: \$2,850.00 Unsecured: \$10,137.00	Cost for additional semester at new college for fall 2017 plus avg cost of books thru undergrad. New college did not take all Dowling credits. Ex. Adding spring 2017 bill.	Unsecured: \$12,987.00	Claimant is a former Dowling student and there is no recognized priority under section 507(a) for claims of the type asserted.

<sup>2</sup> No information was provided in Section 8 of the Claim. However, student loan was listed in Section 9 of the Claim, which requested information regarding the secured portion of the claim.

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7	Gallishaw, Je'Niece	416	3/10/2017	Secured: \$13,723.47 Unsecured: \$12,063.00	Loans and savings	Unsecured: \$25,786.47	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.
8	Gumbs, Jennifer	350	3/7/2017	Secured: \$10,950.56 Unsecured: \$105,879.00 Unliquidated	Dowling College closed and Student could not complete program	Unsecured: \$116,829.56 Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.
9	Jackson, Luther I.	474	4/19/2017	Priority: \$12,000.00	To determine if there are damages due me or Fed based on my taking out student loans to attend.	Unsecured: \$12,000.00	Claimant is a former Dowling student and there is no recognized priority under section 507(a) for claims of the type asserted.
10	Johnson, Unique	417	3/10/2017	Secured: Unliquidated Unsecured: Unliquidated	Dowling never forewarned students of their financial troubles and I lost credits, time and money.	Unsecured: Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.

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11	Lewis, Lesmine	195	2/15/2017	Priority: \$2,400.00	Tuition	Unsecured: \$2,400.00	Claimant is a former Dowling student and there is no recognized priority under section 507(a) for claims of the type asserted.
12	McDonald, Aliyah	462	4/2/2017	Secured: Unliquidated Unsecured: Unliquidated	Current student when institution closed.	Unsecured: Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle him to a secured claim.
13	Mogil, Ann	438	3/15/2017	Priority: \$35,000.00 Unsecured: \$105,000.00	Had 5 course left to graduate, school shut down w/ no notice	Unsecured: \$140,000.00	Claimant is a former Dowling student and there is no recognized priority under section 507(a) for claims of the type asserted.
14	Monzon-Zaikowski, Anthony Vincenzo	431	3/10/2017	Priority: \$31,854.00	The additional cost of finishing my education that I was on track to complete at Dowling.	Unsecured: \$31,854.00	Claimant is a former Dowling student and there is no recognized priority under section 507(a) for claims of the type asserted.
15	Newman, Matthew	400	3/9/2017	Secured: \$15,300.00	Estimate 10 classes lost because of force transfer also credits accepted but not applied to major	Unsecured: \$15,300.00	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle him to a secured claim.

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16	Pacella, Michele	464	4/4/2017	Secured: \$18,000.00 Priority: Unliquidated Unsecured: \$1,000.00 Unliquidated	Student at Dowling college	Unsecured: \$19,000 Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim and there is no recognized priority under section 507(a) for claims of the type asserted.
17	Parkton, Sharon	339	3/7/2017	Priority: \$7,422.00 Unsecured: \$25,543.00	services performed, debit card charges, etc.	Unsecured: \$32,965.00	Claimant is a former Dowling student and there is no recognized priority under section 507(a) for claims of the type asserted.
18	Pisano, Desiree	403	3/10/2017	Secured: Unliquidated Unsecured: Unliquidated	Travel, Textbooks, Student Loans	Unsecured: Unliquidated	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.
19	Roditis, Alexandros	442	3/17/2017	Secured: \$26,316.67	Student loan <sup>3</sup>	Unsecured: \$26,316.67	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle him to a secured claim.

<sup>3</sup> No information was provided in Section 8 of the Claim. However, student loan was listed in Section 9 of the Claim, which requested information regarding the secured portion of the claim.

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20	Somwar, Chelsi R.	201	2/27/2017	Secured: \$14,956.72	money loaned	Unsecured: \$14,956.72	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.
21	Spiciarich, Kimberly	243	2/22/2017	Secured: \$17,243.85	Student loans	Unsecured: \$17,243.85	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.
22	Whalley, Courtney	130	2/3/2017	Secured: \$3,007.18 Unsecured: \$32,984.47	School filed for bankruptcy	Unsecured: \$35,991.65	Claimant is a former Dowling student and has not identified any security interest or legal authority which would entitle her to a secured claim.